

**Families Helping Families  
of Greater Baton Rouge, Inc.  
Baton Rouge, Louisiana  
June 30, 2013**

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the entity and other appropriate public officials. The report is available for public inspection at the Baton Rouge office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

Release Date **MAR 12 2014**

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December 17, 2013

**Independent Auditor's Report**

Board of Directors  
Families Helping Families of Greater Baton Rouge, Inc.  
Baton Rouge, Louisiana

We have audited the accompanying financial statements of Families Helping Families of Greater Baton Rouge, Inc. (a nonprofit organization), which comprise the statements of financial position as of June 30, 2013 and 2012, and the related statements of activities, functional expenses, and cash flows for the years then ended, and the related notes to the financial statements.

**Management's Responsibility for the Financial Statements**

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

**Auditor's Responsibility**

Our responsibility is to express an opinion on these financial statements based on our audits. We conducted our audits in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

## Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Families Helping Families of Greater Baton Rouge, Inc. as of June 30, 2013 and 2012, and the changes in its net assets and its cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

## Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated December 17, 2013 on our consideration of Families Helping Families of Greater Baton Rouge, Inc.'s internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Families Helping Families of Greater Baton Rouge, Inc.'s internal control over financial reporting and compliance.

Yours truly,

*Hawthorn, Wainwright & Carroll, LLP*

**Families Helping Families of Greater Baton Rouge, Inc.**  
**Statements of Financial Position**  
**June 30, 2013 and 2012**

<b>Assets</b>			
		<u>2013</u>	<u>2012</u>
<b>Current Assets</b>			
Cash and Cash Equivalents	\$	270,146	\$ 279,271
Accounts Receivable, net		53,535	79,853
Prepaid Expenses		<u>10,454</u>	<u>801</u>
Total Current Assets		334,135	359,925
<b>Property and Equipment, net</b>		<u>595,903</u>	<u>619,532</u>
Total Assets		<u><u>\$ 930,038</u></u>	<u><u>\$ 979,457</u></u>

  

<b>Liabilities and Net Assets</b>			
<b>Current Liabilities</b>			
Accounts Payable	\$	11,304	\$ 1,047
Accrued Liabilities		8,648	11,239
Current Maturities of Long-Term Debt		<u>15,152</u>	<u>14,501</u>
Total Current Liabilities		35,104	26,787
<b>Long-Term Debt</b>		<u>404,265</u>	<u>419,085</u>
<b>Net Assets, unrestricted</b>		<u>490,669</u>	<u>533,585</u>
Total Liabilities and Net Assets		<u><u>\$ 930,038</u></u>	<u><u>\$ 979,457</u></u>

The accompanying notes are an integral part of these financial statements.

**Families Helping Families of Greater Baton Rouge, Inc.**  
**Statements of Activities**  
**Years Ended June 30, 2013 and 2012**

	<b>Unrestricted</b>	
	<b>2013</b>	<b>2012</b>
<b>Revenue and Other Support</b>		
Contracts and Grants	\$ 483,653	\$ 518,338
Fundraising	194,124	201,155
Donations	71,048	11,126
Interest	414	1,158
In-Kind Donation	-	31,500
<b>Total Revenue and Other Support</b>	<b>749,239</b>	<b>763,277</b>
<b>Expenses</b>		
Management and General	111,312	118,739
Program	557,089	516,514
Fundraising	92,892	87,656
<b>Total Expenses</b>	<b>761,293</b>	<b>722,909</b>
<b>Increase (Decrease) in Net Assets Before Provision for Federal Income Tax</b>	<b>(12,054)</b>	<b>40,368</b>
<b>Provision for Federal Income Tax</b>	<b>30,862</b>	<b>-</b>
<b>Increase (Decrease) in Net Assets</b>	<b>(42,916)</b>	<b>40,368</b>
<b>Net Assets, beginning of period</b>	<b>533,585</b>	<b>493,217</b>
<b>Net Assets, end of period</b>	<b>\$ 490,669</b>	<b>\$ 533,585</b>

The accompanying notes are an integral part of these financial statements.

**Families Helping Families of Greater Baton Rouge, Inc.**  
**Statements of Functional Expenses**  
**Years Ended June 30, 2013 and 2012**

	June 30, 2013				June 30, 2012			
	Management and General	Program	Fund- Raising	Total	Management and General	Program	Fund- Raising	Total
<b>Expenses</b>								
Accounting Services	\$ -	\$ -	\$ 1,350	\$ 1,350	\$ 1,430	\$ -	\$ -	\$ 1,430
Advertising	-	-	-	-	-	2,212	472	2,684
Audit Fees	7,100	-	2,100	9,200	7,900	-	-	7,900
Bad Debts	-	18,420	-	18,420	-	-	-	-
Conference and Convention	-	3,698	-	3,698	-	8,464	-	8,464
Consulting	2,172	543	-	2,715	453	1,732	-	2,185
Contract Labor	-	-	240	240	-	-	360	360
Depreciation	5,215	20,858	-	26,073	4,133	17,619	-	21,752
Dues and Subscriptions	-	350	-	350	-	320	-	320
Education and Training	11,374	11,838	-	23,212	18,572	17,524	-	36,096
Equipment Rental	-	-	1,183	1,183	277	-	367	644
Insurance	-	9,371	506	9,877	196	11,988	-	12,184
Interest	588	19,001	-	19,589	428	14,289	-	14,717
Lending Library	-	139	-	139	-	664	-	664
Meals	-	-	836	836	-	-	1,492	1,492
Miscellaneous	3,580	-	1,695	5,275	5,909	-	127	6,036
Office Supplies	903	8,127	-	9,030	1,122	12,682	314	14,118
Payroll Taxes	4,633	28,864	2,138	35,635	4,684	28,954	2,341	35,979
Postage and Shipping	318	1,951	-	2,269	302	2,207	-	2,509
Printing and Publications	8,127	-	522	8,649	173	8,280	943	9,396
Rent	-	-	42,580	42,580	1,569	9,059	43,321	53,949
Repairs and Maintenance	358	5,611	-	5,969	491	7,709	-	8,200
Salaries and Wages	55,266	344,351	25,508	425,125	53,353	333,438	23,275	410,066
Stipend	-	43,032	-	43,032	-	3,155	-	3,155
Supplies	9,285	623	14,167	24,075	13,664	1,319	14,602	29,585
Telecommunications	-	11,939	-	11,939	-	16,286	-	16,286
Travel and Lodging	2,220	19,914	67	22,201	1,335	9,907	42	11,284
Utilities	173	8,459	-	8,632	215	8,706	-	8,921
Loss on Disposal of Property and Equipment	-	-	-	-	2,533	-	-	2,533
<b>Total Expenses</b>	<b>\$ 111,312</b>	<b>\$ 557,089</b>	<b>\$ 92,892</b>	<b>\$ 761,293</b>	<b>\$ 118,739</b>	<b>\$ 516,514</b>	<b>\$ 87,656</b>	<b>\$ 722,909</b>

The accompanying notes are an integral part of these financial statements.

**Families Helping Families of Greater Baton Rouge, Inc.**  
**Statements of Cash Flows**  
**Years Ended June 30, 2013 and 2012**

	<u>2013</u>	<u>2012</u>
<b>Cash Flows From Operating Activities</b>		
Increase (Decrease) in Net Assets	\$ (42,916)	\$ 40,368
Adjustments to Reconcile Increase (Decrease) in Net Assets to Net Cash Provided By (Used in) Operating Activities		
Depreciation	26,073	21,752
Bad Debts	18,420	-
Loss on Retirement of Property and Equipment	-	2,533
In-Kind Donation of Property and Equipment	-	(31,500)
(Increase) Decrease in Assets:		
Accounts Receivable	7,898	(44,998)
Prepaid Expenses	(9,653)	552
Increase (Decrease) in Liabilities:		
Accounts Payable	10,257	(323)
Accrued Liabilities	(2,591)	3,447
Net Cash Provided By (Used in) Operating Activities	<u>7,488</u>	<u>(8,169)</u>
<b>Cash Flows From Investing Activities</b>		
Purchase of Property and Equipment	<u>(2,444)</u>	<u>(156,913)</u>
Net Cash Used in Investing Activities	<u>(2,444)</u>	<u>(156,913)</u>
<b>Cash Flows From Financing Activities</b>		
Payments on Long-Term Debt	<u>(14,169)</u>	<u>(6,414)</u>
Net Cash Used in Financing Activities	<u>(14,169)</u>	<u>(6,414)</u>
<b>Net Decrease in Cash and Cash Equivalents</b>	(9,125)	(171,496)
<b>Cash and Cash Equivalents, beginning of year</b>	<u>279,271</u>	<u>450,767</u>
<b>Cash and Cash Equivalents, end of year</b>	<u>\$ 270,146</u>	<u>\$ 279,271</u>
<b>Supplemental Disclosure of Cash Flow Information</b>		
Cash Paid During the Year for Interest	<u>\$ 19,589</u>	<u>\$ 14,717</u>
Cash Paid During the Year for Unrelated Business Income Taxes	<u>\$ 32,135</u>	<u>\$ -</u>
<b>Supplemental Disclosure of Noncash Investing and Financing Activities</b>		
In-Kind Donation of Property and Equipment	<u>\$ -</u>	<u>\$ 31,500</u>
Additions to Long-Term Debt	<u>\$ -</u>	<u>\$ 440,000</u>

The accompanying notes are an integral part of these financial statements.

**Families Helping Families of Greater Baton Rouge, Inc.**  
**Notes to Financial Statements**  
**June 30, 2013**

**Note 1-Nature of Operations**

Families Helping Families of Greater Baton Rouge, Inc. (FHFGBR) is a non-profit corporation, which was founded on January 10, 1998. The organization's mission is to provide individualized services, information, resources, and support needed to positively enhance the independence, productivity, and integration of individuals with disabilities in the greater Baton Rouge area.

FHFGBR derives the majority of its revenue from state contracts for the following programs:

*State Department of Education (SDE)* - Provides training, education, and empowerment of families of children with disabilities through workshops, presentations, and one-on-one support to develop an individualized education/transition plan to help their children learn in an inclusive environment to ensure full and value membership in the community.

*Children's Special Health Services (CSHS - Parent Liaison)* - Provides information, referral, education, training, and one-on-one support to families enrolled in CSHS.

*Louisiana Developmental Disabilities Council (LADDC)* - Provides administrative and related functions allowing FHFGBR to advocate for and support people with developmental disabilities to exercise control over their lives and participate fully in the community.

*Capital Area Human Services District (CAHSD/OCDD)* - Provides information and referrals to individuals with developmental disabilities and their families through workshops, presentations, and one-on-one support.

*Resource Center for Autism Spectrum Disorders (RCASD)* - A comprehensive source of information for families with members who have autism spectrum disorder. RCASD offers one-on-one support, family-oriented education, referrals, and various communication software assisting children with social and verbal communication.

*Ability Awareness Training (AAT)* - Offered to individuals, or any entity, wanting to develop or improve an inclusive environment. AAT teaches effective communication skills necessary to remove barriers from employment and inclusion in the community.

*Parents Helping Parents (PHP)* - A parent mentoring program providing informational support to new families.

*Family 2 Family Health Information Center (F2FHIC)* - Provides support to families with children who have special health care needs by providing information and referral services regarding their child's health care and learning how to advocate for their child.

*Family Support Organization (FSO)* - Supports individuals 21 years of age and younger who have severe behavioral or mental disabilities and are currently at risk of being taken out of their home or school. The FSO provides services, training, and mentoring for the entire family.

**Families Helping Families of Greater Baton Rouge, Inc.**  
**Notes to Financial Statements**  
**June 30, 2013**

**Note 2-Summary of Significant Accounting Policies**

**A. Basis of Accounting and Presentation**

The accompanying financial statements have been prepared on the accrual basis of accounting in accordance with accounting principles generally accepted in the United States of America.

FHFGBR reports information regarding its financial position and activities according to three classes of net assets: unrestricted, temporarily restricted, and permanently restricted. Unrestricted net assets include those net assets whose use by FHFGBR is not restricted by donors, even though their use may be limited in other respects, such as by contract or board designation. Temporarily restricted net assets are those net assets whose use by FHFGBR has been limited by donors (a) to later periods of time or other specific dates or (b) for specified purposes. Permanently restricted net assets are those net assets received with donor-imposed restrictions limiting FHFGBR's use of the assets. At June 30, 2013 and 2012, FHFGBR had no temporarily or permanently restricted net assets.

**B. Use of Estimates**

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements, and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from the estimates that were used. The most significant item on the statements of financial position involving a greater degree of accounting estimates subject to changes in the near future is the assessment of the allowance for doubtful accounts. As additional information becomes available (or actual amounts are determinable), the recorded estimates are revised and reflected in operating results in the period they are determined.

**C. Cash and Cash Equivalents**

For purposes of the statements of cash flows, FHFGBR considers all highly liquid investments with an original maturity of three months or less to be cash equivalents.

**D. Accounts Receivable**

Accounts receivable are recorded at net realizable value consisting of the carrying amount less an allowance for doubtful accounts. FHFGBR determines its allowance for doubtful accounts based on prior years' experiences and management's analysis of possible bad debts. FHFGBR uses the specific identification allowance method, charging off old receivables on a case-by-case basis. As of June 30, 2013, an allowance of \$18,420 had been established. There was no allowance established as of June 30, 2012.

**E. Property and Equipment**

Property and equipment are stated at cost or, if donated, at fair market value at the date of donation. Depreciation is computed using the straight-line method over the following estimated useful lives of the respective assets. Expenditures for major repairs and improvements that extend the useful lives of property and equipment are capitalized at cost. Expenditures for maintenance and minor repairs are charged to expense as incurred.

**Families Helping Families of Greater Baton Rouge, Inc.**  
**Notes to Financial Statements**  
**June 30, 2013**

**Note 2-Summary of Significant Accounting Policies (Continued)**

**E. Property and Equipment (Continued)**

The estimated useful lives for property and equipment are as follows:

Building	30 years
Equipment	3-7 years
Furniture and fixtures	7-15 years

**F. Revenue Recognition**

Contributions received are recorded as increases in unrestricted, temporarily restricted, or permanently restricted net assets, depending on the existence and/or nature of any donor restrictions. Contributions that are restricted by the donor are reported as increases in unrestricted net assets if the restrictions expire (that is, when a stipulated time restriction ends or purpose restriction is accomplished) in the reporting period in which revenue is recognized. All other donor-restricted contributions are reported as increases in temporarily or permanently restricted net assets, depending on the nature of the restrictions. When a restriction expires, temporarily or permanently restricted net assets are reclassified to unrestricted net assets and reported in the statement of activities as net assets released from restrictions.

Grants, which are considered exchange transactions, are recognized as revenue when allowable costs are incurred to provide the services specified under the terms of the grant agreements. Advances under the grants are recorded as deferred income until such time as they can be recognized as revenue.

**G. Income Taxes**

FHFGBR has been recognized by the Internal Revenue Service as a not-for-profit organization as described in Section 501(c)(3) of the Internal Revenue Code and is exempt from federal income taxes. FHFGBR has been classified as an organization other than a private foundation. Federal income taxes are provided for unrelated business income.

FHFGBR follows FASB ASC 740, *Income Taxes*, which sets out a consistent framework to determine the appropriate level of tax reserves to maintain for uncertain tax positions. FHFGBR recognizes the effect of income tax positions only if the positions are more likely than not of being sustained. Recognized income tax positions are recorded at the largest amount that is greater than 50% likely of being realized. Changes in the recognition or measurement are reflected in the period in which the change in judgment occurs.

FHFGBR evaluated its position regarding the accounting for uncertain income tax positions and does not believe that it has any material uncertain tax positions. With few exceptions, FHFGBR's income tax returns for 2011, 2010, and 2009 are subject to possible federal and state examination, generally for three years after they are filed.

FHFGBR may be subject to interest and penalties assessed by various taxing authorities. These amounts are expensed when they occur.

**Families Helping Families of Greater Baton Rouge, Inc.**  
**Notes to Financial Statements**  
**June 30, 2013**

**Note 2-Summary of Significant Accounting Policies (Continued)**

**H. Advertising**

Advertising costs are expensed as incurred and totaled \$2,684 for the year ended June 30, 2012. There were no advertising costs for the year ended June 30, 2013.

**I. Reclassifications**

Certain prior year amounts have been reclassified to conform with current year presentation. These reclassifications had no effect on total net assets or the increase in net assets for the year ended June 30, 2012.

**Note 3-Property and Equipment**

The following is a summary of property and equipment as of June 30:

	<u>2013</u>	<u>2012</u>
Land	\$ 150,000	\$ 150,000
Building	430,000	430,000
Equipment	47,544	45,100
Furniture and fixtures	38,565	38,565
	<u>666,109</u>	<u>663,665</u>
Less: accumulated depreciation	<u>70,206</u>	<u>44,133</u>
	<u><u>\$ 595,903</u></u>	<u><u>\$ 619,532</u></u>

**Note 4-Long-Term Debt**

Note payable to a financial institution, due in monthly principal and interest installments totaling \$2,810, with a final payment of \$273,109 in November 2021, bearing interest at 4.50%, collateralized by building and land.

Less: current maturities of long-term debt

	<u>2013</u>	<u>2012</u>
	\$ 419,417	\$ 433,586
	<u>15,152</u>	<u>14,501</u>
	<u><u>\$ 404,265</u></u>	<u><u>\$ 419,085</u></u>

Following are maturities of long-term debt:

2014	\$ 15,152
2015	15,848
2016	16,576
2017	17,338
2018	18,134
Thereafter	<u>336,369</u>
	<u><u>\$ 419,417</u></u>

**Families Helping Families of Greater Baton Rouge, Inc.**  
**Notes to Financial Statements**  
**June 30, 2013**

**Note 5-Functional Classification of Expenses**

FHFGBR achieves some of its programmatic, management and general, and fundraising goals through its daily operations. Joint costs for the years ended June 30 have been allocated as follows:

	<u>2013</u>	<u>2012</u>
Management and General	\$ 373,215	\$ 362,392
Program	59,899	58,037
Fundraising	<u>27,646</u>	<u>25,616</u>
	<u>\$ 460,760</u>	<u>\$ 446,045</u>

**Note 6-Contingencies**

FHFGBR participates in federal and state grant programs, which are governed by various rules and regulations. Costs charged to the grant program are subject to audit and adjustment by the grantor agency; therefore, to the extent that FHFGBR has not complied with the rules and regulations governing the grants, refunds of any money received and the collectability of any related receivable at year end may be impaired. In management's opinion, there are no significant contingent liabilities relating to compliance with the rules and regulations governing the grants; therefore, no provision has been recorded in the accompanying financial statements for such contingencies. Any costs disallowed would be recognized in the period agreed upon by the grantor agency and FHFGBR.

**Note 7-Economic Dependency**

FHFGBR receives revenue through grants and contracts administered by the State of Louisiana. The grant and contract amounts are appropriated each year by the federal and state governments. If significant budget cuts are made at the federal and/or state level, the amount of funds received by FHFGBR could be reduced significantly by an amount that could adversely impact its operations. Management is not aware of any actions that will adversely affect the amount of grants and contracts the organization will receive in the next fiscal year.

**Note 8-Board of Directors Compensation**

The Board of Directors is a voluntary board; therefore, no compensation or per diem has been paid to any Director.

**Note 9-Subsequent Events**

FHFGBR evaluated all subsequent events through December 17, 2013, the date the financial statements were available to be issued. As a result, FHFGBR noted no subsequent events that required adjustment to, or disclosure in, these financial statements.

HAWTHORN, WAYMOUTH & CARROLL, L.L.P.

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December 17, 2013

**Independent Auditor's Report on Internal Control over Financial Reporting  
and on Compliance and Other Matters Based on an Audit of Financial  
Statements Performed in Accordance with *Government Auditing Standards***

Board of Directors  
Families Helping Families of Greater Baton Rouge, Inc.  
Baton Rouge, Louisiana

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of Families Helping Families of Greater Baton Rouge, Inc. (a nonprofit organization), which comprise the statement of financial position as of June 30, 2013, and the related statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated December 17, 2013.

**Internal Control over Financial Reporting**

In planning and performing our audit of the financial statements, we considered Families Helping Families of Greater Baton Rouge, Inc.'s internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Families Helping Families of Greater Baton Rouge, Inc.'s internal control. Accordingly, we do not express an opinion on the effectiveness of the Organization's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

### **Compliance and Other Matters**

As part of obtaining reasonable assurance about whether Families Helping Families of Greater Baton Rouge, Inc.'s financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

### **Purpose of this Report**

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the organization's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the organization's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Yours truly,

*Hutchinson, Weymouth & Carroll, LLP*

**Families Helping Families of Greater Baton Rouge, Inc.  
Schedule of Current Year Findings and Questioned Costs  
Year Ended June 30, 2013**

**Findings - Financial Statement Audit**

None.

**Families Helping Families of Greater Baton Rouge, Inc.  
Schedule of Prior Year Findings and Questioned Costs  
Year Ended June 30, 2013**

**Findings - Financial Statement Audit**

None.